IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 13TH AUGUST 2007 / 22ND SRAVANA 1929

WP(C).No. 23048 of 2007(R)

PETITIONER:

RADHESHYAM KHANDELWAL,
PWD CONTRACTOR,MILL ROAD, KANNUR.

BY ADV. SRI.T.M.SREEDHARAN
ADV. SHRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (WC & LT)
I CIRCLE, KANNUR.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23048 of 2007

Dated, this the 13th day of August, 2007

J U D G M E N T

The only prayer is for direction to the Assessing Officer to revise the assessment orders as per Exts.P3 & P4 orders in appeal for the years 1999-2000 and 2001-02 and grant consequential relief in the form of refund. It is not known whether there is any second appeal pending against the said orders. If the orders in appeal have become final, it is for the Assessing Officer to revise the assessment and grant consequential relief to the assessee. This writ petition is, accordingly, disposed of directing the 1st respondent to revise the assessment orders and grant consequential relief within two months from the date of production of a copy of this judgment if the first appellate authority's orders have become final. Petitioner will produce copy of the judgment for compliance.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg